COOPER & DUNHAM LLP of the Americas, New York, NY (212) 278-0400

Date: August 28, 2001 Atty Docket No. 7217/65201

TO THE ASSISTANT COMMISSIONER FOR PATENTS Washington, D.C. 20231

sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

> Katsunori Murozaki Koji Nageno Takashi Ohta

entitled:

HEADPHONE DEVICE

Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed.

The following are enclosed:

- X Specification
- X 2Claims(s) (including 2independent claim(s))
- ___ Preliminary Amendment
- X unsigned Oath or Declaration, Power of Attorney & Petition
- X 10Sheet(s) of Drawings
- X Our check for \$710.00 calculated as follows:

Basic Fee of \$710 (\$355)\$ 710.00

Total Claims in excess of 20 at \$18 (\$9).....\$0.00

____Ind. Claims in excess of 3 at \$80 (\$40).....\$0.00

____ Fee of \$270 (\$135) for Mult. Dep. Claim.....\$0.00 Total Filing Fee\$ 710.00

Assignment Recording Fee of \$40\$0.00

X Certified copy of each of the following to substantiate the claim for priority:

Application No.	Filing Date	<u>Country</u>
P2000-263495	August 31, 2000	Japan
P2000-263496	August 31, 2000	Japan



 \underline{X} Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

Jay H. Maioli Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL903545430US

Date of Deposit: August 28, 2001

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner of Patents and Trademarks, Box Patent Applications, Washington, D.C. 20231

Applicant :Katsunori Murozaki et al. 7217/65201

Title: HEADPHONE DEVICE

JAY H. MAIOLI REG. NO. 27,213

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